REMARKS/ARGUMENTS

Examination on the merits is awaited.

Respectfully submitted,

SMITH, GAMBRELL & RUSSELL, LLP

: Horbert M. Hanegan, Reg. No. 25,682

Suite 3100, Promenade II 1230 Peachtree Street, N.E. Atlanta, Georgia 30309-3592 Telephone: (404) 815-3664

Facsimile: (404) 685-6964